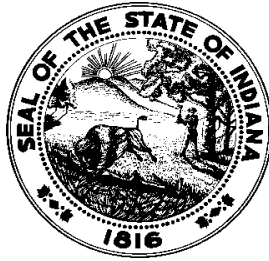


LOCAL GOVERNMENT TAX CONTROL BOARD



RECOMMENDATIONS

TO

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

FROM

November 23, 2004

Call To Order

Lisa Acobert called the November 23rd, 2004 Local Government Tax Control Board meeting to order at 9:00am.

Attendance

The following Board Members attended the meeting: Bob Harris, Stan Mettler and Lisa Acobert. James Riehle and Richard Eckerle were absent.

Discussion

The minutes from the previous three Board Meetings were not ready in time to mail to the Members. They have no minutes to approve this time. The orders from the October 14th and 28th meetings have been signed and mailed. The orders from the November 10th meeting are all still outstanding.

Bargersville Community Fire Protection District, Johnson County Installment Conditional Sales Contract

The unit is requesting approval enter into an installment conditional sales contract in the amount of \$1,365,000 for a term of six (6) years. Proceeds of the contract will be used for the purpose of providing fire protection, promoting fire prevention, and providing other functions related to fire protection and fire prevention in the district.

Taxpayer Objections:

A resolution authorizing the purchase by the District of improvements to the firehouse, the purchase of loose equipment, land, communication equipment and a fire engine was adopted on November 8th, 2004. No other information has been received.

Attendance

The following people attended the meeting: James Thompson (Asst Chief), Brian J. Deppe (Attorney), Eric Reedy (Financial Advisor), Dudley J. Senefeld (Architect), Scott Senefeld (Project Manager), James White (Chief), Jane Herndon (Bond Counsel with Ice Miller), Andy Hollenbeck (Bond Counsel with Ice Miller) and Phil Rosa (Fire District Board).

Discussion

(Refer to handout). Requesting approval of a fire loan in the amount of \$1,365,000 for a term of six (6) years. They cover an area of 64 sq. miles, or 20% of Johnson County. The District has two fire stations and nine fire apparatus. Their coverage area includes a mix of major highways, several schools, residential, commercial and industrialized areas. The District's 2005 net assessed value increased 9% from 2004. The District's emergency runs have increased 33% over the past four years, due mainly to the increase in residential development.

This project includes the replacement of a 1991 engine, replacement of a radio console, the purchase of land for the construction of a third station, loose equipment for the new station, \$477,854 to finish the construction of a fire station – the debt of which was first approved by the DLGF in 2000, they then needed to defend the existence of the District in a lawsuit, and so construction was not started until 2004, a contingency amount and financing costs. The yearly property tax impact for all projects combined is \$41.18 on an average household.

They went through the petition and remonstrance process, even though the request is less than \$2,000,000 because the “deficit” amount included in this request, added to the originally approved amount of the new fire station, would make that project over \$2,000,000.

Questions by the Board:

Bob: What was the amount approved in the first request approved by the Board of Tax Commissioners?

Answer: It was approved for \$1,600,000.

Bob: And what is the amount of the deficit included in today’s request?

Answer: The deficit amount is \$477,854.

Lisa: What would happen if we do not approve this request?

Answer: We would have to reject all bids and start over again with new designs.

One of the problems with this site is with water runoff. The site development is much more for this site than what was needed for the previously selected site. We had previously selected a site that would have met our needs much better, but because of zoning issues and the lawsuit brought against us, we lost that site. As you all are probably aware, location is extremely important for a fire station. As the area around us continues to be developed, premium land sites are becoming harder or more expensive to find. In addition, the four-year lag time in defending the District’s existence has affected the cost of material and construction.

Stan: What were the problems with the zoning for the previous site?

Answer: They stated that the roads were unsafe and that they didn’t want fire trucks on that road. The laws, and Commissioners, have changed since that time. There were also unstated reasons effecting the decision to refuse zoning permits. All the taxpayers turned out and said a fire station was a good thing, just not here in their back yards.

Stan: Where is the additional \$200,000 in Local funds coming from?

Answer: From the Cumulative Fire Fund.

Stan: Do you foresee any objections from neighbors now?

Answer: No, our only neighbor is a cemetery.

Stan: Judy, did you receive a response from the Fire Marshall’s Office?

Answer: Yes, I did, but he neglected to mark reasonable or unreasonable.

Recommendation

Stan motioned to recommend approval of general obligation bonds in the amount of \$1,365,000. Lisa seconded and the motion carried 2-1. Bob opposed the motion because the requested amount includes an increase to a previously approved project amount.

Town of Danville, Hendricks County General Obligation Bonds

The unit is requesting approval to issue general obligation bonds in the amount of \$300,000 for a term not to exceed four (4) years. Proceeds of the bonds will be used to purchase a flatbed truck for the Park Dept and nine police vehicles with related equipment. The anticipated tax rate is estimated to be .0336 based on an assessed value of \$312,700,951 and an annual levy of \$105,220. The Common Construction Wage is not applicable. This is an uncontrolled project.

Taxpayer Objections:

No information has been received.

Attendance

The following people attended the meeting: Gary D. Eakin (Town Manager), Lisa A. Lee (Bond Counsel with Ice Miller) and Jim Treat (Financial Advisor with O.W. Krohn & Associates).

Discussion

Four years ago they appealed for a growth excessive levy appeal. During the discussions during that meeting, it was recommended that they issue general obligation bonds to replace all vehicle leases that they had. They are looking at two series of bonds – one for the short term life vehicles, those who have a life of five years or less, and one for longer life expectancies, ones with more than a ten-year life. They are now ready to replace some of the short-term leases. They are using the State's QPA for the purchase of police cars, even though they do not carry the type of vehicle they are wanting, they are going to purchase them anyway.

Questions by the Board:

Stan: Why would you want to lease and not purchase your vehicles?

Answer: Well, we used to lease, but we are going to purchase them now.

Bob: Do you have a proof of publication?

Answer: This is an uncontrolled project, so we didn't think we needed to publicize it first.

Bob: Any taxpayers show up at your meeting, any objections?

Answer: No one showed up and we know of no objections.

Recommendation

Bob motioned to recommend approval of a general obligation bonds in the amount of \$300,000. Stan seconded and the motion carried 3-0.

Gregg Township, Morgan County Fire Equipment Loan

The unit is requesting approval to obtain a fire equipment loan in the amount of \$135,000 for a term not to exceed six (6) years. Proceeds of the loan will be used to purchase 2005 Ford E 450 chassis, 169" ambulance module. The anticipated tax rate is estimated to be .0167 based on an assessed value of \$137,638,124 and an annual levy of \$22,966. The Common Construction Wage is not applicable. This is an uncontrolled project.

Taxpayer Objections:

The Date of Publication for a public hearing was September 4th, 2004. A Public Hearing was held and a Resolution adopted on September 20th, 2004. The Notice of Determination was published September 25th, 2004 (Possibly – form was cut off during copying and cannot verify date or article). The Remonstrance period ended October 25th, 2004 (possibly). No Auditor's Certificate has been received.

Attendance

The following people attended the meeting: Mark Greatbatch (Firefighter), David J. Reese (Fire Chief), Stephen R. Buschmann (Attorney) and Eric Reedy (Financial Advisor).

Discussion

(Refer to handout). They are requesting approval of a fire loan in the amount of \$135,000 to replace a 1995 ambulance. There have been no objections raised by taxpayers. The new ambulance will replace one that has over 80,000 miles on it, fails to start after being driven, and then will not shut off after a run. It can only carry 650-750 pounds and does not have the capability to administer advanced life support. It has been out of commission for over a month in this year. The Township provides ambulance service to over 20% of Morgan County residents. The old ambulance will be refurbished and placed in reserve. They will purchase the new ambulance from the QPA of Sugar Creek Township and will have advanced life support capability. The Township is experiencing a 23% increase in calls over the past three years. The Township is using other funds available to them to replace equipment – they received a FEMA grant in 2004 to replace all its SCBA's. The Township has no current debt for buildings, apparatus or equipment and the property tax impact from this request is approximately \$10.17 on an average \$100,000 home. Gregg Township has the lowest operating fire budget tax rate compared to all the surrounding townships.

Questions by the Board:

Lisa: Do you operate only one ambulance?

Answer: Yes.

Lisa: Do you provide advanced life support?

Answer: Not at this time. It would require 24-hour coverage to administer advanced life support services. We are going in that direction.

Lisa: This amount is for the chassis only?

Answer: No, this is for equipment also.

Stan: Do you have any local funds that you are using?

Answer: Only for some “soft” goods – software and that type of equipment.

One of the major problems we face is the lag time it takes for mutual aid to reach us. It is difficult to maintain the equipment while we are waiting.

Bob: You put all your certified shares in the fire fund in 2003 to help it out, but for 2004, you put all your shares in the General Fund, which has a budget of \$15,000 and an operating balance of \$58,000. Why didn't you put your shares in the fire fund in order to decrease the amount of the loan?

Answer: There was a change in trustee and now they are trying to get all the funds more evenly balanced.

Recommendation

Stan motioned to recommend approval of a fire loan in the amount of \$135,000. Bob seconded and the motion carried 3-0.

Gregg Township, Morgan County Appeal(s): Volunteer Fire Expenses

The unit is requesting approval of an appeal in the amount of \$10,000.

2005 Max Levy	\$12,850
Total Levy with Appeal	\$22,850
Advertised Appeal	\$20,000
Advertised Levy	\$50,000
Unit's Operating Balance	\$(60,739)
Unit's 2005 Budget	\$142,500

Maximum levy unit can qualify for is \$10,000

Attendance

The following people attended the meeting: Mark Greatbatch (Firefighter), David J. Reese (Fire Chief), Stephen R. Buschmann (Attorney) and Eric Reedy (Financial Advisor).

Discussion

(Refer to handout). Do you want us to discuss the appeal?

Stan: Bob, do you have any questions?

Bob: No, I am ok with the paperwork.

Recommendation

Stan motioned to recommend approval of a volunteer fire excessive levy appeal in the amount of \$10,000. Bob seconded and the motion carried 3-0.

Center Township, Grant County Emergency Poor Relief Loan

The unit is requesting approval obtain an emergency loan for Township Assistance purposes in the amount of \$150,000. Both the County Commissioners and the County Council has denied the request of the Township to borrow the money from them. The anticipated tax rate is estimated to be .0352 based on an assessed value of \$440,000,000 and an annual levy of \$155,000. The Common Construction Wage is not applicable. This is an uncontrolled project.

Taxpayer Objections:

The Date of Publication for a public hearing was August 6th, 2004. A Public Hearing was held and a Resolution adopted on August 18th, 2004. The Notice of Determination was published August 31st, 2004. The Auditor Certified No Remonstrance on October 4th, 2004.

Attendance

The following people attended the meeting: Bryce Coryea (Trustee).

Discussion

They are requesting a Township Assistance loan in the amount of \$150,000. They went to the County Commissioners on August 26th and the County Council on August 30th and were turned down by both. They received approval last year for a loan of \$175,000 and they actually needed to borrow \$101,000. If they need less than the requested amount, then they will not borrow the whole approved amount. Their food pantry is low right now – it gets pretty stretched this time of year. (Refer to newspaper articles). There have been numerous plants and business that have closed in the last few years. In August, they had the highest unemployment rate at 14.8%. The Thompson plant closed in March of this year. I have also provided some statistics received from local food pantries and the increase they are seeing in requests for help. Our tax bills keep getting delayed and they get further behind. They are expecting 2004 tax draws in January of 05.

Questions by the Board: None

Recommendation

Bob motioned to recommend approval of an emergency poor relief borrowing in the amount of \$150,000. Stan seconded and the motion carried 3-0.

Delaware County Unit, Delaware County General Obligation Bonds

The unit is requesting approval to issue general obligation bonds in the amount of \$1,990,000 for a term not to exceed six (6) years. Proceeds of the bonds will be used to purchase and install emergency communication equipment upgrades and telephone system upgrades. The anticipated tax rate is estimated to be .0145 based on an assessed value of \$3,722,000,000 and an annual levy of \$540,000. This is an uncontrolled project because the total project costs is less than \$2,000,000. The Common Construction Wage hearing is not applicable.

Taxpayer Objections:

No information received.

Attendance

The following people attended the meeting: Jerimi Ullom (Bond Counsel), Don Warrick (County Auditor), Jack Stovebraker (County Council), Charles E. Richmond (Director of 911), James A. St. Myer (County Commissioner President) and Dan Kramer (Financial Advisor with Crowe Chizek).

Discussion

They are requesting approval to issue bonds in the amount of \$1,990,000 for a five-year term in order to upgrade their 911 and communication systems. The 911 & 800 system was set up in 1989 and is now fifteen years old. They can no longer get parts to repair it as they only make parts for ten years. They want to upgrade to a digital system. One of the advantages of digital is that they can talk to each other if they need to leave the county, and can also talk to other counties.

Questions by the Board:

Lisa: Do you have a 911 fee?

Answer: Yes, it is \$.57 per phone.

Lisa: And that is not sufficient to purchase equipment?

Answer: No, this kind of system would not qualify to be able to use those fees.

Lisa: Isn't there a second kind of fee that can be imposed to upgrade equipment?

Answer: There used to be, but not anymore.

Bob: What kind of increase, over and above \$.57 would it take in order to raise the money to fund equipment upgrades?

Answer: We are at our maximum rate now, so that is not an option for us to increase the rate.

Lisa: How much does it take to operate the system?

Answer: It takes the City-County jointly about \$1,200,000 a year; the 911 system alone is about \$800,000 of that. The previous management spent \$1,400,000 to upgrade the telephone system, now there is no funding available from user fees for this project.

Bob: Any taxpayers speak against the project?

Answer: Two people spoke against the process we are using, not the project itself. They wanted to know what other options were available.

Stan: Will this system be compatible with the other County equipment – fire, etc?

Answer: Yes, the system will be both analog and digital, so it will be compatible with all the other systems in the County.

Recommendation

Stan motioned to recommend approval of general obligation bonds in the amount of \$1,990,000. Bob seconded and the motion carried 3-0.

Town of Middletown, Henry County General Obligation Bonds

The unit is requesting approval to issue general obligation bonds in the amount of \$85,000 for a term not to exceed two (2) years. Proceeds of the bonds will be used to upgrade the Town Hall's existing infrastructure. This will include the purchase of new furniture, new computers, new and/or upgrade the telephone system and network. The anticipated tax rate is estimated to be .1200 based on an assessed value of \$53,467,330 and an annual levy of \$64,163. This is an uncontrolled project. The Common Construction Wage is not applicable.

Taxpayer Objections:

No information received.

Attendance

The following people attended the meeting: Donita Chambliss (Clerk Treasurer), Dave Copenhaver (Town Attorney), Lisa A. Lee (Bond Counsel with Ice Miller), Rhonda Cook (Bond Counsel with Ice Miller) and Jason Semler (Financial Advisor with H.J. Umbaugh).

Discussion

They are planning a renovation and expansion of their municipal building, which houses the police and fire stations. They need to upgrade the electrical system, heating and air conditioning, purchase new computers, and pay for the architectural and financial fees associated with the renovation and expansion.

Questions by the Board:

Stan: You have electrical utilities?

Answer: Yes, for water and sewer.

We are doing a one-year general obligation bonds to buy equipment to put in the newly renovated building.

Bob: What is the fire equipment debt listed on the hearing information sheet?

Answer: A bond issue that will be paid off in December of 2005 and the building debt will be paid off in December of 2004.

Bob: Did any taxpayers attend the meeting or raise objections?

Answer: Two people showed up and talked about next year's request, but they did not oppose this project.

Recommendation

Bob motioned to recommend approval of general obligation bonds in the amount of \$85,000 not to exceed two (2) years. Stan seconded and the motion carried 3-0.

Town of Orestes, Madison County Public Works Project

The unit is requesting approval to obtain a loan in the amount of \$75,000 for a term not to exceed six (6) years. Proceeds of the bonds will be used to fund a Public Works project of improving the drainage system. The anticipated tax rate is estimated to be .0567 based on an assessed value of \$25,233,111 and an annual levy of \$14,310. This is an uncontrolled project because the total project costs is less than \$2,000,000. The Common Construction Wage is not applicable.

Taxpayer Objections:

The date of publication for a Public Hearing was September 3rd, 2004. A Public Hearings was held September 14th, 2004. The date of publication for the Notice of Determination was September 15th, 2004. The Remonstrance period ended October 15th, 2004.

Attendance

The following people attended the meeting: Dwain Laird (Consultant) and John T. Shettle (President of Town Council).

Discussion

They are a small town with some large drainage problems. They were able to fix a lot of them with a grant received several years ago from the Department of Commerce, but there are still three areas that still need repairs. The clay tiles are over seventy-five years old. Red Gold came in and built a plant that interfered with the natural drainage. Red Gold has been very cooperative and allowed some people to hook up to their drainage system, but that is causing some problems with IDEM and we need to unhook from their lines and permanently take care of the drainage problems. Our plan is to be finished by next summer. This project should take care of all the remaining drainage problems. It will take about \$75,000 according to some preliminary estimates from the engineer. We also want to establish a storm drain fund to maintain the system, which is a requirement of the grant we received last year. The fund will raise about \$1.00 per month, which will be added to the water & sewer bill. There have been no citizen complaints – they want us to do this project. A secondary problem is major flooding in one of the three areas.

Questions by the Board:

Bob: What is the debt issue on page 2 of the hearing information sheet?

Answer: That debt will be paid off this year. One will go off and another comes on.

Bob: Are you going to hook into the County's drainage system?

Answer: No, into existing town drains that we can extend to and hook onto.

Recommendation

Stan motioned to recommend approval of a fire equipment loan in the amount of \$75,000 not to exceed six (6) years. Bob seconded and the motion carried 3-0.

City of Hartford, Blackford County Lease

The unit is requesting approval to issue general obligation bonds in the amount of \$1,240,000 for a term not to exceed thirteen (13) years. Proceeds of the bonds will be used to fund the construction of a new city garage and improvements to City Hall. The anticipated tax rate is estimated to be .0855 based on an assessed value of \$175,776,315 and an annual levy of \$150,300. This is an uncontrolled project because the total project costs is less than \$2,000,000. The Common Construction Wage hearing was held November 4th, 2004 and passed with a 5-0 vote.

Taxpayer Objections:

No information received.

Attendance

The following people attended the meeting: Kathy Raver (Financial Advisor with H.J. Umbaugh), Dennis Whitesell (Mayor), Chris Hintz (Financial Advisor with H.J. Umbaugh) and Jane Herndon (Bond Counsel with Ice Miller).

Discussion

They want to renovate the City Hall, which includes the Police Station. The building currently has a flat roof that is leaking badly. When it rains on the outside, it rains on the inside into one of the offices on the Police Station side. The building was constructed in 1960 and still has the original carpeting in it. It has definitely seen better days. There is only one thin wall that separates the City Offices from the Police Station and they can hear everything that is being said in the examination rooms. There is no room in the building for City Council meetings. It is very hard to attract new business to the City with a forty-year old plus City Hall that looks its age. Also, along with renovation the City Hall, they want to build a new city garage. The one they currently have will only house nine vehicles at any one time. Most of the vehicles sit aside unprotected against all kinds of weather conditions, which age the vehicles early. The garage has no break room, so employees must use a vacant bay for breaks. It has only one very small office that cannot even hold all the employees in it for meetings. They need to upgrade their facilities in order to improve their image. The Council is 100% behind them – they unanimously approved their plans. The taxpayers are supporting them 100% also. Several taxpayers offered to write letters of recommendation to bring with them today to the hearing.

Questions by the Board:

Stan: Do you already own the land you will use to construct the garage?

Answer: Yes.

Bob: How many years do you want us to put on the order, if this is approved?

Answer: Thirteen would be ok with us.

Recommendation

Stan motioned to recommend approval of a lease with maximum annual lease payments not to exceed \$167,000 for a term not to exceed thirteen (13) years. Bob seconded and the motion carried 3-0.

Jackson Township, Starke County Maximum Levies

The township is requesting approval to re-establish maximum levies for all the Township funds. The levies under consideration are:

Fund	Levy	Budget
General	\$7,781	\$6,780
Fire	\$10,087	\$6,500
Township Assistance	\$550	\$1,800

Attendance

The following people attended the meeting: No one showed – sent letter stating that they could not make it.

Discussion

Bob: This unit was burned by Senate Bill 1. They have no rates for 2004. I am ok with the paperwork and they need these levies.

Recommendation

Bob motioned to recommend approval of a civil maximum levy in the amount of \$8,331 and a fire maximum levy of \$10,000. Stan seconded and the motion carried 3-0.

Lincoln Township, St. Joseph County Fire Equipment Loan

The unit is requesting approval to obtain a fire equipment loan in the amount of \$285,000 for a term not to exceed six (6) years. Proceeds of the loan will be used to purchase a 1250 GPM pumper truck. The anticipated tax rate is \$.1432 based on an assessed value of \$36,644,408 and an annual levy of \$52,480.

Taxpayer Objections

The Date of Publication for a public hearing was August 5th, 2004. A public hearing was held on August 24th, 2004. The Notice of Determination was published?? (date not given), 2004. The Auditor certified No Remonstrance on October 1st, 2004.

Attendance

The following people attended the meeting: Tim Holmes (Public Finance) and Kathleen Fox (Trustee).

Discussion

They currently have a contract with Walkerton for fire protection services. Part of the contract agreement is that we purchase part of the equipment used to service the township. The current pumper truck they have is old and unreliable and they can no longer get parts to repair it.

Questions by the Board:

Stan: Will the Township own the truck outright?

Answer: Yes. We will own it, but per the contract agreement, we share all the equipment.

Bob: What will happen to the old truck?

Answer: Keep it for parts, probably.

Bob: Is there adequate housing for the new truck?

Answer: Yes.

Stan: Are the bays large enough to get the truck in?

Answer: Yes, we made sure of that.

Bob: You are going to double your tax rate if this is approved – have you received any taxpayer comments?

Answer: There was no remonstrance and no one has spoken out against it.

Bob: What is your current 2% debt limitation?

Answer: \$244,293.

Bob: Do you understand that we cannot approve anything over your debt limitation amount? Are you ok with that?

Answer: Yes, we will take whatever we can get.

Recommendation

Bob motioned to recommend approval of a fire equipment loan in the amount of \$244,293 for a term not to exceed six (6) years; the amount was modified due to the 2% debt limitation. Stan seconded and the motion carried 3-0.

City of Evansville, Vanderburgh County Public Works Project

The unit is requesting approval to obtain loan in the amount of \$2,000,000 for a term not to exceed three (3) years in order to finance a Public Works Project. Proceeds of the loan will be used for sidewalk improvements and handicap access ramps to meet ADA requirements. The anticipated tax rate is .0209 based on an assessed valuation of \$4,582,994,357 and an annual levy of \$956,184.

Taxpayer Objections:

Public hearings was held October 4th, 11th, and the 25th, 2004.

Attendance

The following people attended the meeting: Kathy Raver (Financial Advisor with H.J. Umbaugh), Karen Arland (Bond Counsel with Ice Miller), Lisa Lee (Bond Counsel with Ice Miller).

Discussion

They need to comply with a federal order to come into compliance with ADA requirements in regards to the sidewalks and public entrances. The total project will be approximately \$10 million dollars. This loan is just to get started and the meet the short-term needs. A part of the plan is to have taxpayers pay for a portion of the sidewalks. The have received over 800 complaints on the condition of the sidewalks. The have started a Sidewalk Committee to study the situation and make recommendations. They federal order gave them ten years to implement the improvements.

Questions by the Board:

Recommendation

Stan motioned to recommend approval of a public works project loan in the amount of \$2,000,000. Bob seconded and the motion carried 2-0. Lisa Acobert abstained since she is the controller of Evansville and presented the issue.

City of Evansville, Vanderburgh County Appeal(s): Property Tax Shortfall

The unit is requesting approval of an appeal in the amount of \$555,598 for the 2003 and \$2,875,482 for the 2004 budget years. Total increase requested is \$3,431,080. The 2004 appeal will need to be put on hold until the final documentation has been submitted for that year. The unit experienced a shortfall of \$2,366,434 for the 2003 year.

2005 Max Levy	\$43,887,898
Total Levy with Appeal	\$47,318,978
Advertised Appeal	\$Unknown – did not submit proof of publication
Advertised Levy	\$
Unit's Operating Balance	\$
Unit's 2005 Budget	\$

Maximum levy unit can qualify for is \$Unknown

Attendance

The following people attended the meeting: Kathy Raver (Financial Advisor with H.J. Umbaugh), Karen Arland (Bond Counsel with Ice Miller), Lisa Lee (Bond Counsel with Ice Miller).

Discussion

They lost \$1,600,000 of levy that is not in the appeal request because of Senate Bill 1.

Questions by the Board:

Bob: Per our calculation, you had an actual shortfall of \$555,598 for the 2003 budget year. You have also included an amount for 2004 that will need to be put on hold until the final distributions have been received – are you ok with that?

Answer: Yes.

Recommendation

Bob motioned to recommend approval of a property tax shortfall excessive levy appeal in the amount of \$555,598 for the pay 2003 year. Stan seconded and the motion carried 2-0. Lisa Acobert abstained since she is the controller of Evansville and presented the issue.

Town of Brownsburg, Hendricks County Appeal(s): Three-Year Growth and Annexation

Three-Year Growth

The unit is requesting approval of an appeal in the amount of \$92,270.

Annexation

The unit is requesting approval of an appeal in the amount of \$584,624.

2005 Max Levy	\$2,786,589
Total Levy with Appeal	\$3,463,483
Advertised Appeal	\$4,296,480
Advertised Levy	\$7,800,590
Unit's Operating Balance	\$ 500,000
Unit's 2005 Budget	\$7,208,277

**Maximum levy unit can qualify for is \$92,270 for Three-Year Growth and
\$584,624 for Annexation**

Attendance

The following people attended the meeting: Paige Gregory (Financial Advisor with H.J. Umbaugh), Jeanette Brickler (Clerk Treasurer), Jeanette Baker (Town Council Member), Mark A. White (Town Manager) and Dave Galloway (Chief of Police).

Discussion

(Refer to handout). The Town is requesting an annexation appeal in the amount of \$437,508. This amount is less than the original request due to the removal of fire protection and library services, originally included as expenses of the Town, but which they actually do not pay directly for. The period covered in this appeal is for eleven annexations completed in 2002 through 2004. The additional services needed for the annexed areas are increased police protection, street maintenance, parks and administration costs. The Town cannot continue to

absorb these costs. Their operating balance is being depleted rapidly and they need the increased levy to offset the increase in services. They have hired five police officers and need six more. The increase in levy represents a 6% increase compared to a potential 39% increase in population. They have also acquired an additional twenty-eight miles of streets that need to be maintained.

In addition, the Town qualifies for a three-year growth appeal in the amount of \$92,270. The growth factor for this year is 1.064 and the Town's actual growth factor is 1.0785, which qualifies them for the three-year growth appeal.

Questions by the Board:

Bob: When is the build-out expected to be complete?

Answer: It varies, but 2009 would be the latest date.

As soon as the roads are built, lumber is delivered, which means that police services are required immediately, even before the house is occupied.

Bob: How many homes are there in Brownsburg?

Answer: Approximately 6600, but that includes businesses.

Stan: What amount was advertised for the appeal? I cannot read the copy included in the packet.

Answer: We advertised an appeal amount of \$4,396,480.

Bob: Paige, how did you calculate the difference between fire protection and library services?

Answer: For the fire, we used \$127,682 and library services were \$17,705 based on allocation.

Bob: Were there any taxpayer objections?

Answer: No.

Recommendation

Bob motioned to recommend approval of a annexation excessive levy appeal in the amount of \$437,508 and a three-year growth excessive levy appeal in the amount of \$92,270. Stan seconded and the motion carried 2-0. Lisa was not in attendance during this presentation.

Hendricks County Unit, Hendricks County Appeal(s): Increased Police Pension Payments, Property Tax Shortfall and Three-Year Growth

Increased Police Pension Payments

The unit is requesting approval of an appeal in the amount of \$50,909. The unit calculated their qualifying amount incorrectly – they used 1% instead of 10% on the worksheet. The unit qualifies for \$8,541.

Property Tax Shortfall

The unit is requesting approval of an appeal in the amount of \$500,000. The unit qualifies for \$185,565.

Three-Year Growth

The unit is requesting approval of an appeal in the amount of \$1,000,000. The unit does not qualify for this appeal. The three-year growth that they must exceed is 1.0564 and their average three-year growth is 1.0530.

2005 Max Levy	\$10,435,962
Total Levy with Appeal	\$11,986,871
Advertised Appeal	\$ 5,000,000
Advertised Levy	\$12,000,000

Maximum levy unit can qualify for is \$8,541 for Increased Police Pension Payments and \$185,565 for Property Tax Shortfall Appeal

Attendance

The following people attended the meeting: Nancy Marsh (Auditor), JK Givan (Council Member), Jay Puckett (Council Member), Wayne Johnson (Council Member), Larry R. Hesson (Council Member) and Phyllis Palmer (Council Member Elect).

Discussion

(Refer to handout). They have filed for three appeals, but only two are on the agenda. They are police pensions and erroneous assessed values. Their pension costs are now over \$500,000 and 28.9% of the merit deputies' salaries. The shortfall appeal is for the pay 2003 year. The number reflects a loss of \$147,933,770 in assessment changes processed for 2002 pay 2003.

I would also like to speak to you about a growth appeal and the issues facing Hendricks County. (Refer to color chart handout) Hendricks County is ranked the 2nd fastest growing County in Indiana and ranked 61st fastest growing in the entire United States. The estimated population ranks us as number 6 in the population group. The County has grown 14% since the 2000 census. I submit to you that there is something drastically wrong with the growth appeal formula that does not allow Hendricks County to qualify for a growth appeal. Hendricks County is not able to keep up with required services. Other Counties are experiencing reductions in their population but are able to raise twice the levy we can. The maximum levy freeze has been detrimental to Hendricks County as they started to grow and were further harmed by the passing of Senate Bill 1 and the formulas tying growth to the statewide average of non-farm personal income. Today, we have the 2nd lowest tax rate in Indiana. One of the problems is the proportional share of county income tax. Since 1997, our income has continued to decline. It went from 44.06% in 1997 to 31.11% in 2004. Other units within the County have become very savvy in working debt funds in order to increase their COIT distribution. This has reduced the amount the County is able to retain. In fairness to the to these units, they have needs too,

however, the County's workload has doubled with no increase in taxes to offset the increase in expenses. The County is paying the price for growth in the Towns. Our increase in county tax revenue grew by only 4.4% between 1998 and 2004, while the schools' increased by 64.49% and the Towns' (including fire) increased by 53.41%. The County is not the problem.

The appeals allowed by law are Band-Aid fixes. We need permanent fixes to get us out of this downward spiraling situation.

Questions by the Board:

Lisa: How much are you spending in your County?

Answer: We have \$4,000,000 budgeted for this year.

Recommendation

Bob motioned to recommend approval of an increased police pension payments excessive levy appeal in the amount of \$8,541, a shortfall excessive levy appeal in the amount of \$185,565, and to defer the three-year growth excessive levy appeal to Beth for special consideration due to the circumstances. Stan seconded and the motion carried 3-0.

Sugar Creek Township, Hancock County **Appeal(s): Increased Fire Pension Payments and Three-Year Growth**

Increased Fire Pension Payments

The unit is requesting approval of an appeal in the amount of \$22,624. The unit qualifies for \$22,624.

Three-Year Growth

The unit is requesting approval for an increase to the Civil Max. Levy of \$2,151 and for Fire \$26,209. The unit qualifies for Civil \$2,138 and Fire \$27,362.

	Civil	Fire
2005 Max Levy	\$0	\$688,056
Total Levy with Appeal	\$ 2,151	\$736,889
Advertised Appeal	\$20,000	\$150,000
Advertised Levy	\$65,000	\$850,000
Unit's Operating Balance	\$37,509	\$(755,875)
Unit's 2005 Budget	\$96,650	\$2,182,290

**Maximum levy unit can qualify for is Civil \$2,138 Three-Year Growth,
Fire \$26,209 Three-Year Growth and
Fire \$22,624 Increased Fire Pension Payments**

Attendance

The following people attended the meeting: Myra Wilkinson (Deputy Trustee), Robert Rehfus (Fire Chief) and Eric Reedy (Financial Advisor).

Discussion

(Refer to handout). The unit is requesting two appeals, one for fire pensions in the amount of \$22,624 and the other for the three-year growth factor in the amount of \$2,151 for Civil and \$26,209 for fire. There were no objections raised by taxpayers. Sugar Creek Township is the primary focus of single-family residential growth in the unincorporated township areas of Hancock County. The fire assessed value increased by nearly 13% in 2004. There are currently 69 subdivision in the Township, with 16 of these still under construction, two commercial shopping centers, seven new apartment building complexes and approximately eight new businesses opening in 2004. The Township is experiencing a 50% increase in emergency runs in the last six years. The anticipated tax rate for an average home of \$200,000 is \$9.41 in 2005.

Questions by the Board:

Bob: I have no problems with the paperwork and our calculation agrees with the unit's except for the three-year growth factor for the civil - our calculation shows \$2,138, a difference of thirteen dollars.

Answer: We'll take it.

Recommendation

Bob motioned to recommend approval of a three-year growth excessive levy appeal in the amount of \$2,138 for Civil and \$26,209 for Fire, and an increased fire pension payments excessive levy appeal in the amount of \$22,624. Stan seconded and the motion carried 3-0.

City of New Castle, Henry County

Appeal(s): Three-Year Growth, Annexation and Property Tax Shortfall

Three-Year Growth

The unit is requesting approval of an appeal in the amount of \$700,000. The unit does not qualify for this appeal because they did not meet the three-year average growth quotient.

Annexation

The unit is requesting approval on an appeal in the amount of \$400,000.

Property Tax Shortfall

The unit is requesting approval on an appeal in the amount of \$97,642. The unit experienced a shortfall of \$250,041. The unit qualifies for \$97,642 because of errors in assessed values.

2005 Max Levy	\$5,143,786
Total Levy with Appeal	\$6,341,428
Advertised Appeal	\$1,197,642
Advertised Levy	\$6,771,269
Unit's Operating Balance	\$ 50,000
Unit's 2005 Budget	\$13,275,085

**Maximum levy unit can qualify for is \$400,000 for Annexation and
\$97,642 for Property Tax Shortfall**

Attendance

The following people attended the meeting: Gloria Bowling (Clerk Treasurer) and Emily Cupp (City Accountant).

Discussion

They have never asked for an appeal before. Last year when they advertised the 2004 budget they had a max levy of \$7,400,000, when Senate Bill 1 hit, that was reduced to \$4,900,000. They also lost COIT money. There have been a lot of annexations. The population has increased to 17,000. Their population is increasing and they are losing funds.

Questions by the Board:

Lisa: When you annexed, were you required to sign waivers for the utilities?

Answer: Do not know the answer to that question.

Bob: Our agency put out a three-year growth worksheet with incorrect calculations.

Unfortunately, this was not discovered until the worksheets had already been mailed out. We when use the correct formula, you do not qualify for the appeal. You cannot compare apples and oranges, so you have to disregard the 2003 year, the year of reassessment, when comparing it to the 2002 year. If we allowed that, every unit in the state would qualify for this appeal.

Recommendation

Bob motioned to recommend approval of an annexation excessive levy appeal in the amount of \$400,000, a property tax shortfall excessive levy appeal in the amount of \$97,642, and to deny the three-year growth excessive levy appeal due to the unit not qualifying per statutory calculation. Stan seconded and the motion carried 3-0.

Hamilton Township, Delaware County Appeal(s): Three-Year Growth and Volunteer Fire Expenses

Three-Year Growth

The unit is requesting approval of an appeal in the amount of \$10,000. The unit does not qualify for this appeal because they did not meet the three-year average growth quotient.

Volunteer Fire Expenses

The unit is requesting approval of an appeal in the amount of \$10,000. The unit qualifies for and shows increased expenses of \$10,000.

	Civil	Fire
2005 Max Levy	\$ 9,995	\$42,833
Total Levy with Appeal	\$19,995	\$52,833
Advertised Appeal	\$10,000	\$10,000
Advertised Levy	\$20,000	\$53,210
Unit's Operating Balance	\$ 1,645	\$17,238
Unit's 2005 Budget	\$29,375	\$60,000

Maximum levy unit can qualify for is \$10,000 Volunteer Fire Expenses

Attendance

The following people attended the meeting: Ralph Flowers (Trustee).

Discussion

(Refer to handout). This is his first time to file an appeal. Their growth has exploded in the last four years. There have been no objections from taxpayers. Their assessed value has increased by \$85,000,000 in last four years. The last levy increase was eight years ago. The previous trustee did no planning for growth. COIT funding is decreasing by about \$1,000 each year. 100 new homes built with another 100 to be built in the next five years. The township receives only 1.2% of property taxes paid to the County. Expenses have increased due to the cost of cemetery care, weed control and township assistance. The DLGF allowed only a 70% collection rate and we collected 97% of taxes due. There were only eleven appeals filed and only two were changed. The population exceeds 8,500 and there are no incorporated towns in the township. Tax rates went down, and he has no other source of funding outside of property taxes and income revenue. Township assistance applications have increased 150% in the last two years.

None of the volunteer firemen take clothing or run money per state guidelines. Expenses have increased \$25,000 in the last three years. They now have a second station to maintain and run. They are projecting over 300 runs this year and their stations are not staffed. If they were to contract out for fire protection services, it would cost \$850,000. Residents are paying \$100,000 right now. The fire company has the highest rating you can get and all the firefighters are certified. They apply, on the average, for five grant a year to meet equipment needs. 15% of his budget funds salaries and 85% funds fire protection. They are a first responder company. It cost between \$1,000 and \$20,000 to repair the fire truck each time it breaks down. They have one of the lowest rates in the County, due to their population base. The fire station building is used by the residents of the township for group meetings and fundraisers at no charge to them. No one in the company receives a salary, including the chief and officers.

Questions by the Board:

Bob: (Discussed the problem with the three-year growth worksheet calculation). When you use the correct calculation, you do not qualify for this appeal. I would like to suggest – it is only an option – that you move all your levy to the township fund and appeal next year for a township

assistance appeal. You can increase your rate up to .0167 and it would be a way to increase your civil maximum levy. I have no questions on the volunteer fire expenses appeal.

Recommendation

Stan motioned to recommend approval of a volunteer fire excessive levy appeal in the amount of \$10,000 and to deny the three-year growth excessive levy appeal due to the unit not qualifying per statutory calculation. Bob seconded and the motion carried 3-0.

Town of Sweetser, Grant County Appeal(s): Annexation

The unit is requesting approval of an appeal in the amount of \$10,545.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$10,000
Advertised Levy	\$32,535
Unit's Operating Balance	\$Unknown
Unit's 2005 Budget	\$Unknown

Maximum levy unit can qualify for is \$10,545 based on verification of maximum levy

Attendance

The following people attended the meeting: Thomas L. Walters (President of Council).

Discussion

This is the first time I have asked for an appeal. We annexed some property and did not get the boundaries right, so we had to go back and do it over again. We live within a three mile area of the Marion City limits where we have to get their permission before we can annex, which we did get. We have in excess of 2600 homes in our town. Before the appeal was due, we had to advertise our budget so we only advertised \$545, which is less than what we need.

Questions by the Board:

Bob: Do you know what your 2004 levy is?

Answer: Around \$57,000.

Stan: Did any taxpayers object?

Answer: No one showed up at any of the meetings.

Bob: It looks like you made a mistake in advertising your 2005 max levies.

Answer: We did. We have hired Umbaugh to work with us on that issue.

Bob: I recommend, and it is only a recommendation, that you withdraw your request of today and come back next year for this appeal, which you can do. If we approve this appeal today, we will be limited to the \$545. That is a small amount and it could get lost in the shuffle of fixing your max. levies. Also, you are only allowed to file an appeal one time for an annexation. If we approve this amount now, you cannot come back next year for an additional amount. If you withdraw the appeal request, you can come back next year, after you have advertised properly, and receive approval for a greater amount.

Answer: Ok, what about the three-year growth appeal?

Bob: Judy, did you run the calculation?

Answer: No, because they did not request the appeal on the front page of the appeal package. They only marked the annexation appeal line.

Bob: Since they submitted the worksheet, we can table the request until we have a chance to run the calculation.

Recommendation

Bob motioned to recommend the tabling of a three-year growth excessive levy appeal because the DLGF is not able to run the calculation for Grant County yet to verify qualification. Stan seconded and the motion carried 3-0.

On November 30th, 2004, the DLGF received a letter from the Clerk Treasurer formally withdrawing their request for an annexation appeal.

City of Marion, Grant County Appeal(s): Correction of Error

The unit is requesting approval of an appeal in the amount of \$1,275,000. The error occurred because Senate Bill 1 reduced their maximum levy.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$ 1,275,000
Advertised Levy	\$12,036,368
Unit's Operating Balance	\$ 4,000,000
Unit's 2005 Budget	\$16,224,600

Maximum levy unit can qualify for \$1,275,000

Attendance

The following people attended the meeting: B. Kay Wildoner (City Controller) and Bob Swintz (Financial Advisor)

Discussion

This situation all came about last summer because of Senate Bill 1. Since about 2001, we have advertised under our maximum levy because we were spending down surplus balances in order

to save our taxpayers some money. We knew we would not be able to do that forever. Our expenses have increased, primarily due to an arbitration agreement over police salaries. The mayor could not join us today, but he is very supportive of the appeal.

Questions by the Board:

Stan: Did the Council also support it?

Answer: Yes.

Stan: Were there any taxpayer objections?

Answer: No.

Bob: Did you give raises to your employees for 2005?

Answer: No, only one person because it is a part of the contractual agreement.

Bob: What services were cut?

Answer: The Street & Sanitation Department had to let go all their temporary workers. Every Department had to cut back somewhere, whether it was in supplies, or delaying the purchase of equipment, or anywhere they could. What has really hurt us was the police and firefighter's salaries and pension amounts. We are running on borrowed money from the Bond Bank. We borrowed \$2,700,000 in 2003 and \$5,500,000 so far in 2004 and will need to borrow another \$2,500,000 tomorrow. The problem all came about because of an abatement made in 2003.

Recommendation

Stan motioned to recommend approval of correction of error excessive levy appeal in the amount of \$1,275,000. Bob seconded and the motion carried 3-0.

Vincennes Fire Protection District, Knox County Appeal(s): Increased Fire Pension Payments

The unit is requesting approval of an appeal in the amount of \$11,084. The unit qualifies for \$11,084.

2005 Max Levy	\$
Total Levy with Appeal	\$
Advertised Appeal	\$37,500
Advertised Levy	\$709,527
Unit's Operating Balance	\$Unknown
Unit's 2005 Budget	\$

Maximum levy unit can qualify for \$11,084

Attendance

The following people attended the meeting: Steve Dyson (Consultant) and Tim Smith (Fire Chief).

Discussion

They are requesting approval of a pension appeal in the amount of \$11,084 for the firefighters. They are opening a new fire station in January 05. They are working on improving their ISO rating, for the purpose of benefiting the taxpayers. Their area is economically depressed and the hope is that this will attract new business to the area.

Questions by the Board:

Stan: In the calculation, it usually does not come back with two different amounts, can you explain how you arrived at your amounts?

Answer: The \$31,452 is the 2004 certified figures, the firefighters are receiving a four percent raise in 2005.

Bob: What determines the 21% contribution rate?

Answer: That is the rate required by the 77 pension fund – to fund it at a minimum of 21%, it is permitted to fund up to an additional 6%.

Recommendation

Stan motioned to recommend approval of an increased fire pension payment excessive levy appeal in the amount of \$11,084. Bob seconded and the motion carried 3-0.

Patoka Township, Gibson County

Appeal(s): Firefighting Services, Increased Fire Pension Payments and Three-Year Growth

Firefighting Services

The unit is requesting approval of an appeal in the amount of \$139,397. The unit qualifies for \$139,397.

Increased Fire Pension Payments

The unit is requesting approval of an appeal in the amount of \$14,212. The unit qualifies for \$14,212.

Three-Year Growth

The unit is requesting approval of an appeal in the amount of Civil \$6,867 and Fire \$84,562 for a total of \$91,429. The unit qualifies for Civil \$6,867 and Fire \$112,532.

	Civil	Fire
2005 Max Levy	\$161,468	\$522,690
Total Levy with Appeal	\$168,335	\$760,861
Advertised Appeal	\$ 35,000	\$250,000
Advertised Levy	\$200,000	\$775,000
Unit's Operating Balance	\$252,376	\$ 39,894
Unit's 2005 Budget	\$ 99,679	\$791,193

Maximum levy unit can qualify for is **\$139,397 Firefighting Services**
 \$14,212 Increased Fire Pension Payments
 \$6,867 Civil Three-Year Growth
 \$84,562 Fire Three-Year Growth

Attendance

The following people attended the meeting: Steve Dyson (Consultant), Neil Moody (Trustee) and Justin Hyneman (Deputy Fire Chief).

Discussion

They have been to the DLGF this year and the previous two years for emergency fire loans and that makes them qualify for the firefighting services appeal.

Questions by the Board:

Bob: Have you already decided to come next year for an emergency loan request?

Answer: No, we have no plans to come in next year.

Bob: That is all the questions I had, I am ok with the other two appeals.

Recommendation

Bob motioned to recommend approval of a firefighting services excessive levy appeal in the amount of \$139,397, an increased fire pension payments excessive levy appeal in the amount of \$14,212, and a three-year growth excessive levy appeal in the amount of \$6,867 for Civil and \$84,562 for Fire. Stan seconded and the motion carried 3-0.

Town of Cedar Lake, Lake County **Appeal(s): Increased Fire Pension Payments**

The unit is requesting approval of an appeal in the amount of \$31,104.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$ 32,000
Advertised Levy	\$2,087,001
Unit's Operating Balance	\$ 2,000
Unit's 2005 Budget	\$ 153,895

Maximum levy unit can qualify for is **\$31,104** based on verification of max. levy

Attendance

The following people attended the meeting: Amy Sund (Assistant Deputy Clerk) and Maralynn Echterling (Clerk Treasurer).

Discussion

The agenda says the appeal is for fire pensions, because that is what we marked, in error, on the front of the appeal package, but we are really asking for a police pension appeal. This appeal is for one retired police officer. It looks like they had had a shortfall for several consecutive years and they would like to know why that happened.

Questions by the Board:

Bob: Judy, did you calculate the shortfall amount?

Judy: They have the line item checked on the front of the appeal package but they did not submit a shortfall appeal worksheet so I did not know if they were really requesting the appeal or for what budget year they are filing for the appeal.

Bob then discussed how to file for a shortfall and that they still have time to file the necessary paperwork.

Recommendation

Stan motioned to recommend approval of an increased police pension excessive levy appeal in the amount of \$31,104. Bob seconded and the motion carried 3-0.

City of Hammond, Lake County Appeal(s): Property Tax Shortfall

The unit is requesting approval of an appeal in the amount of \$1,937,921 for budget years 2001-2003.

Requested Amounts:	2001=\$1,058,128	2002=\$2,929,284	2003=\$1,937,921
Actual Shortfall	2001=\$(2,876,797)	2002=\$2,889,910	2003=\$638,404

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$ 4,943,795
Advertised Levy	\$44,141,141
Unit's Operating Balance	\$0
Unit's 2005 Budget	\$51,235,506

Maximum levy unit can qualify for is \$

Attendance

The following people attended the meeting: Barbara Caldwell (Controller) and William Biller (Business Manager, Hammond Sanitary District).

Discussion

This appeal is the result of levy excess the next year after we had a shortfall. They do not want the levy excess to be applied to their 2005 budget, but to be applied to the shortfall they have had the previous two years before the levy excess. One of the reasons for the levy excess in 2003 was because a large taxpayer paid delinquent taxes. NIPSCO is about \$1,200,000 of the levy excess they had.

Questions by the Board:

Bob: Have you talked with anyone at the DLGF about this?

Answer: No.

Stan: Are the shortfalls based on correction of errors?

Answer: She does not know, she submitted all the paperwork that was required to be sent along with the appeal request.

Bob: We need to submit this to the Commissioner and to the interpretation of our legal counsel. It is not this Board's place to go against the code and prior practice.

Recommendation

Bob motioned to recommend deferring the request to Beth since it is matter of policy and not one that the Board can approve. Stan seconded and the motion carried 3-0.

Hammond Sanitary District, Lake County Appeal(s): Correction of Error

The unit is requesting approval of an appeal in the amount of \$320,360.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$0
Advertised Levy	\$7,800,000
Unit's Operating Balance	\$2,500,000
Unit's 2005 Budget	\$7,719,006

Maximum levy unit can qualify for \$0 because they did not advertise an appeal

Attendance

The following people attended the meeting: Barbara Caldwell (Controller) and William Biller (Business Manager, Hammond Sanitary District).

Discussion

Our situation is the same as the City's. We are requesting the same thing.

Questions by the Board:

Bob: We will need to defer this request then to Beth also.

Recommendation

Bob motioned to recommend deferring the request to Beth since it is matter of policy and not one that the Board can approve. Stan seconded and the motion carried 3-0.

Calumet Township, Lake County Appeal(s): Poor Relief

The unit is requesting approval of an appeal in the amount of \$14,879,980. The unit qualifies for \$9,832,561 per the calculation.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$14,879,980
Advertised Levy	\$18,443,201
Unit's Operating Balance	\$ 2,394,812
Unit's 2005 Budget	\$14,879,980

Maximum levy unit can qualify for \$9,832,561 pending verification of max. levy

Attendance

The following people attended the meeting: Curtis Whittaker (Financial Advisor).

Discussion

Each year Calumet Township poor relief fund is short and we have to do emergency loans and appeals in order to supplement the funds we have.

Questions by the Board:

Bob: Is this the one that typically gets denied because you are already over the rate of .0167?

Answer: Yes, typically, that is what happens.

Bob: What is your next step?

Answer: We come in the following year for an emergency loan.

Lisa: Don't you have a federal court order, or something like that, do provide relief?

Answer: Yes, to provide 100% of claims. Actually, for the first time in many years, our poor relief rate decreased this year.

Recommendation

Bob motioned to recommend denial of a poor relief excessive levy appeal due to them not qualifying per the code cite. Stan seconded and the motion carried 3-0.

City of Charlestown, Clark County Appeal(s): Three-Year Growth and Annexation

Annexation

The unit is requesting approval of an appeal in the amount of \$443,540.

Three-Year Growth

The unit is requesting approval of an appeal in the amount of \$172,863. Cannot determine yet what the unit qualifies for because they have not been certified for 2004.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$ 400,000
Advertised Levy	\$2,972,597
Unit's Operating Balance	\$0
Unit's 2005 Budget	\$3,500,000

Maximum levy unit can qualify for \$400,000 based on advertised appeal

Attendance

The following people attended the meeting: No one showed

Discussion

None.

Recommendation

No recommendation made.

Crawford County Unit, Crawford County Appeal(s): Operation of a New Jail and Property Tax Shortfall

Operation of a New Jail

The unit is requesting approval of an appeal in the amount of \$350,000. The new jail opened in May of 2004. They were under a federal district court order.

Property Tax Shortfall

The unit is requesting approval of an appeal in the amount of \$150,000. This appeal is on hold – it is for the 2004 budget year.

2005 Max Levy	\$Unknown
Total Levy with Appeal	\$
Advertised Appeal	\$500,000
Advertised Levy	\$3,359,784
Unit's Operating Balance	\$0
Unit's 2005 Budget	\$3,763,611

Maximum levy unit can qualify for \$350,000

Attendance

The following people attended the meeting: Marcus M. Burgher IV (County Council Attorney).

Discussion

It is my understanding that the shortfall appeal cannot be addressed today because it is for the 2004 year and the final distribution has not been received. The other request is for the operation of a new jail. There was a federal lawsuit filed because of jail conditions. The agreed order stipulated that the jail could not hold prisoners for more than 72 hours. If the prisoners could not be released after that time period, then we had to transfer them to other jail systems. This was costing them in excess of \$275,000 per year. They decided to build a new jail and courthouse. They have spent \$497,000 in expenses to date on the operation of the new jail, and that is not including utilities, which the courthouse is paying for. The County had been sued several years earlier, but the decision back then was to do nothing. They did not build a new jail and as time elapsed, things went back to the way they were before. The jail is currently housing forty inmates and even with this appeal, they expect to have a shortfall. They would like to hire more staff, which would allow them to take in more prisoners to help offset the cost of operating. The Sheriff comes in and is actually working as a jailor during certain times because of being short-staffed.

Questions by the Board:

Stan: Why did you request only \$350,000?

Answer: In discussions with Dennie Stroud, we all agreed that with the existing revenue coming in, this amount would cover our needs.

Recommendation

Bob motioned to recommend approval of an operation of a new jail excessive levy appeal in the amount of \$350,000. Stan seconded and the motion carried 3-0.
